established for direct medical services, general and administrative time, and all other activities to account for 100% of time to ~~assure~~ ensure there is no duplicate claiming.

The RMTS methodology will utilize one cost pool for direct medical services which includes all eligible staff:

- Speech Language Pathologists
- Speech Language Pathology Clinical Fellows
- Speech Language Pathology Apprentices
- Audiologists
- Physical Therapists
- Physical Therapy Assistants
- Occupational Therapists
- Certified Occupational Therapy Assistants
- Licensed Independent Social Workers (LISW)
- Licensed Clinical Social Workers (LCSW)
- Licensed Marriage & Family Therapists (LMFT)
- Licensed Master's Level Social Workers LMSW)
- Licensed Bachelor's Level Social Workers (LBSW)
- Licensed Mental Health Counselors (LMHC)
- Licensed Psychiatric Clinical Nurse Specialists (CNS)
- Licensed Registered Nurses (RN)
- Licensed Practical Nurse (LPN)
- Certified Nurse Practitioner
- Licensed Professional Clinical Counselors (LPCC)
- Psychologists, Ph.D., Psy.D., Ed.D. or Ed.S.
- Psychologists, Masters Level Practitioner – Level 2 or 3
- Psychologists, Masters Level Practitioner – Level 1
- Psychiatrists
- Physicians
- Licensed Dieticians
- Licensed Nutritionists
- Case Managers–(Bachelor's Degree)
- Delegated Nursing Service Providers
- Associate Marriage Family Therapists
- Physician Assistant

~~(Specific providers are listed in the CMS-approved *NM Medicaid School-Based Services Administrative Claiming Implementation Plan*).~~ The RMTS will generate the statewide Direct Medical Services time study percentages, one for Direct Medical Services pursuant to an IEP/IFSP and one for Direct Medical Services pursuant to other medical plans of care. The two Direct Medical Service time study percentages will be applied to only those costs associated with ~~d~~Direct ~~m~~Medical ~~s~~Services to generate a Direct Medicaid Service cost amount for services provided pursuant to an IEP/IFSP and a Direct Medical Services cost amount for services provided pursuant to other medical plans of care for each cost pool. The ~~d~~Direct ~~m~~Medical ~~s~~Services costs and time study results will be aligned to ensure proper cost allocation. The CMS approval letter for the time study will be maintained by the Health Care Authority ~~Human Services Department~~ of New Mexico.

- The Random Moment Time Study (RMTS) Activity Code 4B (Direct Medical Services), Activity Code 4C (Free Care/Direct Medical Service pursuant to other medical plans of care), and Activity Code 10 (General Administration) are specifically applied based on the results of the four quarterly time studies for that fiscal year.

3. Indirect costs are determined by applying the school district's specific unrestricted indirect cost rate to its net direct costs. New Mexico public school districts use predetermined fixed rates for indirect costs. The Public Education Department (PED) is the cognizant agency for the school districts and approves unrestricted indirect cost rates for school districts for the US Department of Education (USDE). Only Medicaid-allowable costs are certified by providers. Providers are not permitted to certify indirect costs that are outside their unrestricted indirect cost rate.

    - The ~~I~~indirect ~~C~~cost ~~R~~rate applied will be based on the approved PED rate that has been published and approved for the dates of services in that year.

4. Net direct costs and indirect costs are combined.

5. Medicaid's portion of total net costs is calculated by multiplying the results from Item 4 by applying two separate ratios for each participating LEA. When applied, these ratios will discount the associated Direct Medical Service costs by the percentage of Medicaid enrolled students:

    - Medicaid IEP Ratio: The Medicaid IEP Ratio will be used in the calculation of the Medicaid Direct Medical Service costs pursuant to an IEP/IFSP. The names, gender, and birthdates of students on an IEP/IFSP will be identified from the 80th Day Count Report and matched against the Medicaid enrollment file to determine the percentage of those that are enrolled in Medicaid. The numerator of the rate will be the number of Medicaid-enrolled students with an IEP/IFSP receiving Medicaid-eligible medical services and the denominator will be the total number of enrolled students with an IEP/IFSP receiving